

**MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY**  
**MINUTES**  
**August 23, 2013**

The Mississippi State Board of Public Accountancy met at the Board office at 5 Old River Place, Suite 104, Jackson, Mississippi on August 23, 2013, beginning at 8:30 a.m. The following record of that meeting was maintained.

Board Members Present

Willie B. Sims, Jr., Chair  
Jim E. Burkes, Vice Chair  
Rick Elam, Secretary  
David E. Clarke  
David L. Miller  
Mark P. Peach

Board Members Absent

Angela L. Pannell

Board Staff Present

Ransom C. Jones, Acting Executive Director

Legal Counsel Present

Gloria Green, Special Assistant Attorney General

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**I. General**

1. The Board opened the meeting with an invocation from, Jim Burkes.
2. The Board members unanimously approved the minutes from the June 14 , 2013, meeting.
3. The Board members signed the CPA certificates of licensure from the June 14, 2013, meeting.
4. The Board set the time for next meeting and reviewed the tentative meeting dates and activities for the first part of 2013:

August 23	Meeting
September 20	Meeting
October 27-30	NASBA Annual Meeting
November 8	Meeting
November 9	CPA Presentation Ceremony
December 13	Meeting

**I. General (Continued)**

5. The Board discussed reports for the MSCPA Annual Business Meeting held June 22, 2013.
6. The Board noted the 2014 NASBA and MSCPA meetings schedule:  
NASBA Executive Director Conference - March 3-6, 2014 - Savannah, GA  
NASBA Eastern Regional Meeting - June 4-6, 2014 - Louisville, KY  
NASBA Western Regional Meeting - June 11-13, 2014 - St. Louis, MO  
MSCPA Annual Convention - Destin, FL - June 26-29, 2014  
NASBA Annual Meeting - Washington, DC - November 2-5, 2014

**II. National Regulatory Concerns**

1. The Board reviewed various topics from the June, July and August 2013 NASBA *State Board Reports*.
2. The Board discussed the July 15, 2013, NASBA President's Memorandum regarding the Update on FRF for SPES.
3. The Board discussed the July 15, 2013, NASBA News Release: NASBA and AICPA Pledge Cooperation on Private Company Financial Reporting Frameworks.
4. The Board discussed the July 22, 2013, North Carolina State Board Resolution in support of the current standards-making processes of FAF and FASB.
5. The Board noted and discussed the July 8, 2013, JOA Release on U.S. House Bill prohibiting mandatory audit firm rotation.
6. The Board reviewed and discussed the July 17, 2013, NASBA UAA Exposure Draft Released for Comment (due by October 17, 2013)
7. The Board reviewed the July 24, 2013, AICPA ASB Exposure Draft released for Comment: *Proposed Statement on Standards for Attestation Engagements* (due by October 24, 2013)

**III. Administration**

1. The Board met with three candidates the Administrative Committee selected for the MSBPA Executive Director position.
2. The Board held executive sessions regarding the Executive Director position.
3. The Board reviewed the SAAS Summary Trial Balances as of July 31, 2013, for Treasury Funds 3845 and 3850, and the Treasury Fund 3845 SAAS Appropriation/Actual Expenditures for the thirteen months ended July 31, 2013, for FY2013 and the one month ended July 31, 2013, for FY2014.
4. The Board discussed and approved the FY2015 Budget Request sent to Legislature August 1.
5. The Board members discussed the May 28, 2013, newspaper article regarding Board mergers and recent newspaper articles regarding out-of-state travel by State Agency officials.
6. The Board discussed and approved attendance for the NASBA Annual Meeting in Hawaii, October 27-30, 2013.
4. The Board members approved the new Executive Director to attend NASBA University for training. The Board discussed the status of the Board's IT project, and additional per diem days as follows:

Willie Sims and Rick Elam      July 19      Executive Director Interviews

**IV. CPA Examination, Licensing and Firms**

1. The Board members present unanimously ratified the Window 2 - April - May 2013 CPA examination scores for 152 candidates, 194 examination sections. Eighteen candidates completed all four examination sections.
2. The Board members present unanimously accepted the listing of 102 candidate applications for the computerized examination (17 initial, 85 reexam) received since the June meeting.

## IV. CPA Examination, Licensing and Firms (Continued)

3. The Board also reviewed and discussed a special candidate situations related to good moral character - initial applicant numbers 13429, 13474 and 13495. Based on its careful evaluation of criminal misdemeanor convictions and all other requirements being met, the Board members present unanimously approved applicants 13474 and 13495 to sit for the examination as Mississippi candidates. Candidate 13429 was denied to sit as a Mississippi candidate. The Board approved a refund request for initial candidate 13454 for an examination section fee in the amount of \$190.35.
4. The Board members present unanimously acted upon the applications for CPA licenses, reciprocals, reinstatements, and CPA firm permits as presented herein:

**Applications for Original CPA License**

<u>File No</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
13223	Rebecca Clare Barr	6309	Yes
12519	Botao Chen	6310	Yes
13201	Martha Morgan Cox	6311	Yes
13270	Meredith Coleman Fletcher	6312	Yes
12651	Tolliver Camp McMullen	6313	Yes
12796	Ekaterina Vasilyevna Neveykina	6314	Yes
13234	Jennifer Paige Porter	6315	Yes
13229	James Hampton Quinn, II	6316	Yes
11305	Shelley H. Ray	6317	Yes
13055	Jennifer Michelle Scott	6318	Yes
13207	Lindsey Leigh Vowell	6319	Yes
13203	Heather Renee Ward	6320	Yes
13070	Florence Bell Williams	6321	Yes
13196	David Matthew Wise	6322	Yes
13200	Heather Baker Woodson	6323	Yes

**Applications for Reciprocal CPA Licenses**

<u>File No</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
13499	Mark Newman Adcock	R3626	Yes
13502	Gary Andrew Borgognoni	R3627	Yes

## IV. CPA Examination, Licensing and Firms (Continued)

## 4. Applications (Continued)

**Applications for Reciprocal CPA Licenses**

<u>File No</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
13503	Laura Ashley D'Antoni	R3628	Yes
13473	Candace McGee Feazell	R3629	Yes
13463	Clark Clifton Luke	R3630	Yes
13486	Tyler Dwane Rehmert	R3631	Yes
13361	Miriam Diana Sanford	R3632	Yes
13500	Brittany Smith Walker	R3633	Yes

**Applications for Reinstatement of CPA Licenses**

<u>FileNo</u>	<u>Name</u>	<u>Number</u>	<u>Approved</u>
09245	Paul Richard Avery	5467	Yes
08543	Shannon J. Jones	4933	Yes

**Applications for CPA Firm Permit to Practice**

<u>Name</u>	<u>Number</u>	<u>Approved</u>
Robert D. Church, Jr., CPA, LLC Byram, MS	F1622	Yes
Kimberly Harper, CPA Fulton, MS	F1623	Yes
Van Hawthorne, CPA Clinton, MS	F1624	Yes
Tawanda Dismuke Johnikin, CPA, LLC Columbus, MS	F1625	Yes
Carl D. Johnson, CPA Jackson, MS	F1626	Yes
Jody Jordan, CPA, PLLC Olive Branch, MS	F1627	Yes
SMH CPA Brandon, MS	F1628	Yes
Jonathon Stevenson, CPA McComb, MS	F1629	Yes

## IV. CPA Examination, Licensing and Firms (Continued)

## 4. Applications (Continued)

The Board reviewed and accepted amendments to registered firms, as follows:

<u>Name</u>	<u>Number</u>	<u>Description</u>
Richard L. Corkern, CPA, PA Ridgeland, MS	F1440	Cancel
Jackson, Braswell, Mullins & Bailey PA Cleveland, MS	F0410	Name Change from Jackson & Braswell, PA
Mitchener, Stacy, Thomas & Associates, PLLC Columbus, MS	F0532	Name Change from Mitchener, Stacy & Associates, PLLC
PHBV Partners LLP Peoria, IL	F1508	Cancel

5. The Board members discussed various topics related to the CPA Examination:
  - CPA Exam Performance 2013 Q-2
  - Use of Electronic Scrip-Safe (official Transcripts) - Board determined further information was needed
  - Approved Use of NASBA International Evaluation Services
  - Noted Fee Increase for CPA Exam – Oct 19, 2013
  - Noted NASBA Accounting Education Research Grants Announced
6. The Board discussed possible speakers for the November 9<sup>th</sup> CPA Presentation Ceremony held at the State Capitol.
7. The Board members took the following actions related to requests for amendments to the 2013 CPE compliance requirements: See Exhibit I
8. The Board members took the following actions related to requests for waivers and penalty waivers to the 2013 CPE compliance requirements:

<u>Name</u>	<u>Number</u>	<u>Board Action</u>
Charles Benvenuti	2526	Extension to 9/30/13 - 25 CPE hours
Mary L. McNair	4639	Waiver - Medical (must apply for retired status for 1/1/2014)
John Serafin	3771	Waiver - Medical (must apply for retired status for 1/1/2014)
Cheri Ann Bergeron	5342	Extension to 9/30/13 - 4 Ethics CPE hours

## IV. CPA Examination, Licensing and Firms (Continued)

## 8. Waivers (Continued)

<u>Name</u>	<u>Number</u>	<u>Board Action</u>
Billy C. Holifield	3019	Extension to 9/30/13 - 22 CPE hours
Sharon Parker	3587	Extension to 9/30/13 - 38 CPE hours

9. The Board members present tabled all requests from CPAs on the following list for waivers of the 2013 CPE compliance requirements based on retired affidavits. Board staff will document their current employment and their intent as to practicing public accounting in the future.

<u>Name</u>	<u>Number</u>
Daniel Wayne Alexander	2960 (Deferred)
Marilyn Webb Allen	5207 (Deferred)
Nellie Foster Beard	3571 (Deferred)
Carlton Crawley	1213 (Deferred)
Robert Dungan	3139 (Deferred)
George M. Harrigill	1741 (Deferred)
Danny Ray Hart	1971 (Deferred)
James Fred Johnson	1688 (Deferred)
Joe D. Jones	1635 (Deferred)
Jerry G. King	1320 (Deferred)
Donna Stone Megginson	2854 (Deferred)
Ralph R. Mills, Jr.	881 (Deferred)
Donald J. Nester	3134 (Deferred)
Jack Arthur Oppie	3766 (Deferred)
Howard D. Poarch	R2628 (Deferred)
John M. Robinson	1230 (Deferred)
William A. Simmons	369 (Deferred)
Dennis W. Smith	2692 (Deferred)
Julia P. Trawle	4771 (Deferred)
Donald Lee Wade	2332 (Deferred)

10. The Board reviewed a listing of voluntary cancellations made by CPAs requested during the 2013 CPE reporting period:

<u>Name</u>	<u>Number</u>
Ronald M. Cofield	R2648
Amber M. Earles	5546
John William Marcus	R3097(CPE Compliant)
Carol Anne Marion	R3493
Julius Phillips	4458
Mercer S. Thomas, Jr.	R2980

**V. Continuing Professional Education**

1. The Board members present unanimously authorized the following actions on CPE sponsor programs applications submitted for approval.

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
A.	ASWA - Jackson Chapter			
	1. Fraud Update 2013...The Perpetrators are Getting Bolder	7/23/13	1	Yes
B.	CPE Solutions, LLC (QAS)			
	1. Ethics for Mississippi CPAs	Self Study Online	4 Ethics (3 General 1 Rules)	Yes
C.	Central MS Chapter of the Certified Fraud Examiners			
	1. Interviewing and Emerging Technologies and Fraud Cases	5/31/13	8	Yes
D.	Central Chapter of MSCPA			
	1. Annual CPE Seminar	12/13/12	8	Yes
	2. Mississippi Business Law Reform and Mississippi Tax Update 2012-2013	7/18/13	2	Yes
E.	May & Company			
	1. Disclosure Checklist and Other Important Engagement Information	7/2/13	4	Yes
	2. Ethics and Professional Conduct (Donna Ingram)	10/29/13	4 Ethics (3 General 1 Rules)	Yes
F.	Mississippi Bankers Association			
	1. Basel III for Community Banks	9/5/13 9/25/13 10/2/13	2 2 2	Yes
	2. BSA/AML Compliance: Recent Developments and Common Errors	8/7/13	2	Yes
G.	Mississippi Economic Council			
	1. Governors Healthcare Economic Development Summit	8/15/13	3	Yes
H.	Mississippi Power Company			
	1. Accounting Roundtable	6/28/13 7/24/13 8/29/13 9/27/13 10/29/13 11/22/13 12/19/13	2	Yes

## V. Continuing Professional Education

## 1. CPE Sponsors Applications (Continued)

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
I.	Mississippi Society of CPAs			
	1. What Accountants Should Know about Fraud	6/19/13	4	Yes
	2. MAP Conference	6/6/13	4	Yes
	3. Divorce Taxation	6/10/13	4	Yes
	4. Employment Law	6/10/13	4	Yes
	5. Analyzing A Business and Its Financial Statements	6/11/13	4	Yes
	6. Business Valuation	6/11/13	4	Yes
J.	Nail McKinney Professional Association			Yes
	1. Healthcare Reform: Preparing for 2013 and Beyond	6/6/13	1	
	2. 2013 Accounting & Auditing Update	9/18/13	8	Yes
	3. Performing Effective and Efficient Audit Testing	9/19/13	8	Yes
K.	Northwest Chapter - MSCPA			
	1. A Profile of Fraud: Conditions, Symptoms, Traits	6/28/13	4	Yes
L.	Parkway Properties			
	1. The Power of Understanding People	6/24/13	4	Yes
M.	Petroleum Accountants Society of MS			
	1. COPAS (Council of Petroleum Accountants Societies) Update	5/29/13	1	Yes
N.	Professional Education Services			
	1. Ethics and Professional Conduct for Mississippi CPAs	Self Study Online	4 Ethics (3 General 1 Rules)	Yes
O.	Security Ballew Inc.			
	1. Medicare Training for CPAs	9/24/13	1	Yes
	2. Social Security Timing	10/22/13 Various	1	Yes
P.	Silas Simmons			
	1. Affordable Healthcare Act	7/31/13	4	Yes
	2. Estate and Life Planning for Middle Income	7/31/13	4	Yes

**V. Continuing Professional Education**

2. The Board members present unanimously authorized the following actions concerning CPE request from individuals.

	<u>Sponsor/Program Title</u>	<u>Dates</u>	<u>Hours</u>	<u>Approved</u>
A.	Surgent McCoy CPE, LLC (QAS) 1. Ethics of Tax Return Preparation <i>Requested by Thomas Sparks Ford</i>	Self Study Online	2 Ethics General	Yes
B.	LexisNexis Publishing 1. Bender's 2013 Payroll Tax Guide; Chapter 5, Chapter 6 and Chapter 9. <i>Requested by Bob G. Kilpatrick</i>	Published Book co-author	18	Yes
C.	Mississippi Technology Alliance 1. The 13 <sup>th</sup> Annual Conference on Technology Innovation <i>Requested by Tonya Klauser</i>	11/14/12	8	Yes
D.	Journal of Business, Industry and Economics 1. Gifts of Interests in Family Limited Partnerships and Family Limited Liability Companies - Qualifying for the Annual Exclusion <i>Requested by Wayne E. Nix</i>	Published Article co-author	10	Yes

**VII. Regulatory Matters**

1. The Board heard a report from Investigator Ransom Jones and approved the regulatory activities from June 14, 2013, to August 23, 2013:

<u>Activity</u>	<u>Number</u>
Cases Opened	1
Cases Closed	1
Cases referred to Members	0
Total Cases Open	15

2. The Investigator reviewed the open case log by general description and reported on the investigative activities.

**VII. Regulatory Matters (Continued)**

2. Investigative Activities (Continued)

Case 2012.01 was opened February 4, 2012 when the Board received a complaint from HUD related to violations of professional standards. Subsequently, the Board received a copy of the Alabama State Board 's Order against the respondent's license in a case related to this matter. Jim Burkes Investigative Committee investigated the matters and brought the respondent to a trial board hearing on April 26, 2013. The MSBPA Trial Board found that the respondent violated Rules 6.17.6, 6.17.8, 6.17.9, 6.17.13, 5.3.2, 5.6.1., and 6.11. The Board issued an Order which revoked the respondent's Mississippi license and firm permit. The respondent was fined \$5,000 and ordered to pay a cost recovery fee in the amount of \$1,505.

3. The Board reviewed and discussed the Operating Agreement between MSBPA and MSCPA for the State Oversight of the Peer Review Program.

**VIII. Trial Board**

NONE

APPROVED:

\_\_\_\_\_  
Chair

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Vice Chair

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member

Exhibit I  
CPE Extension Requests, August 23, 2013  
Extensions Granted to September 30, 2013

CENO	NAME	Deficit	Penalty	Total Needed
4779	John Peter Agostinelli	4 Ethics	2	6
R3128	Jospeh Akanji	4 Ethics	2	6
R3573	Amber Ash	4 Ethics	2	6
5555	Peyton Atchley	4 Ethics	2	6
5747	Josephine Tsa Austin	4 Ethics	2	6
5216	Laurel Barfitt	4 Ethics	2	6
2222	John Thomas Barnett	4 Ethics	2	6
2224	William Scott Black	1 MS Rules Ethics	0.5	1.5
5591	David Blackburn	40	20	60
2312	Charlie Blank	4 Ethics	2	6
4361	Robert W. Bock, Jr.	4 Ethics	2	6
3735	Deborah L. Brister	1 MS Rules Ethics	0.5	1.5
6029	James H. Carter	4 Ethics	2	6
5085	Marcy Day Chatham	4 Ethics	2	6
3999	Ricky Churchwell	4 Ethics	2	6
R3130	Bartlett B. Clark, Jr.	7 with 4 Ethics	3.5	10.5
R3490	Amelia Cole	2 General Ethics	1	3
6215	Kenay Collier	1 MS Rules Ethics	0.5	1.5
4171	Staci Cothran	4 Ethics	2	6
2847	David Culpepper	4 Ethics	2	6
1308	Linda S. Davis	3 General Ethics	1.5	4.5
4906	Karen Dixon	4 Ethics	2	6
5887	Durran Dunn	4 Ethics	2	6
4754	John T. Evers, Jr.	4 Ethics	2	6
5235	Harold J. Fikes	4 Ethics	2	6
4530	Tammy Fitts	4 Ethics	2	6
4724	Robert G. Funches	4 Ethics	2	6
1883	Keith E. Gaddis	20	10	30
6180	Mark Gibbs	4 Ethics	2	6
2885	John Allen Goodman	4	2	6
5337	Jennifer Graven	4 Ethics	2	6
R3268	Stewart R. Greene	4 Ethics	2	6
R3305	Andrew J. Groscoast	4 Ethics	2	6
4472	Thomas G. Harvey, Jr.	4 Ethics	2	6
3271	Kirk Hines	5	2.5	7.5
3882	Sharon Ijames	4 Ethics	2	6
R2830	Geneva C. Jackson	10	5	15
5967	Mark Jobe	4 Ethics	2	6
3021	John D. Johnson	4 Ethics	2	6
R3492	Robbin Jones	6	3	9
2741	Louis Journey	4 Ethics	2	6

Exhibit I  
CPE Extension Requests, August 23, 2013  
Extensions Granted to September 30, 2013

CENO	NAME	Deficit	Penalty	Total Needed
2984	Darron Kendrick	4 Ethics	2	6
5839	Stacie Koger	1 MS Rules Ethics	0.5	1.5
3920	Donna L. Kook	4 Ethics	2	6
3841	Jack R. Ladner	1 General; 1 MS Rules	1	3
5115	Joann G. Ledbetter	4 Ethics	2	6
5373	Stacy B. Leggett	1 MS Rules Ethics	0.5	1.5
R3226	Michael T. Liebel	4 Ethics	2	6
R2620	Kevin T. Lighthouse	4 Ethics	2	6
2324	Richard A. Liston	1 MS Rules Ethics	0.5	1.5
4545	Felecia Littleton	40	20	60
6049	Kevin Lively	4 Ethics	2	6
3845	Michael J. Magee	10 with 4 Ethics	5	15
3025	Dennis M. Meek, Jr.	4 Ethics	2	6
4113	Allan J. Misner	4 Ethics	2	6
2089	Steven F. Nail	4 Ethics	2	6
5689	Michael Novoa	11 with 1 MS Rules	5.5	16.5
5174	Doretta T. Ocampo	4.5	2	6.5
1853	David W. Overby	4 Ethics	2	6
5023	Steven M. Palazzo	40	20	60
6254	Lakyn Rainer	7	3.5	10.5
4945	Edward C. Ratliff IV	1 General Ethics	0.5	1.5
4959	Carol Ann Sallis	4 Ethics	2	6
5540	Jared P. Sanders	12	6	18
2491	Maureen Scott	4 Ethics	2	6
5978	Joshua Shoemaker	4 Ethics	2	6
3856	Danial W. Smith	3	1.5	4.5
2265	Laura W. Sparks	4 Ethics	2	6
4957	Kim Stephens	4 Ethics	2	6
4488	Elizabeth Strickland	1 MS Rules Ethics	0.5	1.5
5676	Rhonda C. Swider	4 Ethics	2	6
4736	Lisa T. Thompson	4 Ethics	2	6
3050	Angela S. Treutel	4 Ethics	2	6
2517	Robert D. Walker	4 Ethics	2	6
5203	Ramona T. Walls	1 General Ethics	0.5	1.5
1850	Zach Wasson	4 Ethics	2	6
3613	John Weems	1 MS Rules Ethics	0.5	1.5
5669	Nason White	1 MS Rules Ethics	0.5	1.5
3733	Carol Wright	4 Ethics	2	6
3044	Wayne Yesbick	4 Ethics	2	6
5850	Chunfang Zhu	4 Ethics	2	6